

**Illinois Department of Revenue
Regulations**

Title 86 Part 450 Section 450.80 Purchase of Cigarettes by Governmental Bodies for Use

TITLE 86: REVENUE

**PART 450
CIGARETTE USE TAX ACT**

Section 450.80 Purchase of Cigarettes by Governmental Bodies for Use

No exemption from the cigarette use tax can be claimed merely because of the fact that the purchaser for use is a State or local governmental body. Under the doctrine of intergovernmental immunity, the cigarette use tax cannot be imposed upon Federal or foreign governmental bodies, but this conclusion has no effect on the question of the taxability or exemption of a distributor who is licensed or who holds a permit to act as a distributor under the Cigarette Tax Act, when such a distributor sells cigarettes to the Federal Government or to a foreign government or to an agency or instrumentality of either. Insofar as this subject in relation to the Cigarette Tax Act is concerned, see 86 Ill. Adm. Code 180 of the Rules relating to the Cigarette Tax Act.

(Source: Amended at ___ Ill. Reg. ___, effective _____)